

result would have been precisely the same. He therefore begs leave to report, that the complainants are now entitled to the following negro slaves, to wit: *Ben, Joseph, Roderick, Lucy, Westly, Mary, and Henry*, and also to the sum of \$41 88, with interest thereon from the 19th day of the current month until paid; and their costs incurred in the prosecution of this suit.

To this report the defendant excepted; *first*, because the auditor had paid no regard to the valuation of the real estate, as made under the authority of the Orphans Court, and sanctioned by that court, and which valuation could not be set aside by the testimony in this case; *second*, because a sufficient allowance had not been made for the board, clothing, and education of the complainant *Harriet* and her brother; *third*, because the defendant was charged with the rents and profits of the real estate before he took charge thereof, or had any thing to do therewith; *fourth*, because no allowance was made to the defendant for the repairs and improvements made by him on the farm of the complainant *Harriet*, and which being necessary ought to be allowed; *fifth*, because sundry credits, to which from the testimony, it appeared that the defendant was entitled, had not been allowed to him; *sixth*, because the negro girl, received by the complainant *Harriet* of the defendant, was credited at too low a sum; and, if the settlement was to be set aside, the complainant could have no right to said girl; *seventh*, because the rents and profits of the complainant *Harriet*, were fixed at an extravagant price; and were charged to the defendant when they were not received by him.

18th January, 1814.—KILTY, Chancellor.—The exceptions to the auditor's report being submitted on notes in writing, the proceedings in the suit have been considered; but the Chancellor has not fully made up his opinion on them.

On the first exception he is not satisfied, that the valuation recognized by the Orphans Court ought to be disregarded, and the value estimated from the evidence; but if this valuation should be taken as the rule, it may not apply to every year. On the third exception, the Chancellor is under the impression, that the defendant is answerable as far as a claim against his wife, who might have been obliged to account; provided any sum should appear to have been due before his guardianship commenced. It cannot be admitted, that settlements made by the Orphans Courts are in all cases conclusive; but they may frequently render it necessary to bring further proof of credits allowed by them. But when the balance